

September 9, 2009

Deloitte & Touche LLP
1750 Tysons Boulevard
McLean, Virginia 22102

We are providing this letter in connection with your examination of the compliance of Coral Wireless LLC d/b/a Mobile PCS (the "Beneficiary") regarding the Beneficiary's compliance, relative to Study Area Code No. 629002, with 47 C.F.R. Part 54, Subparts C and D of the Federal Communications Commission's ("FCC") Rules and related Orders ("Rules and Orders") governing Universal Service Support for the High Cost Program relative to disbursements of \$14,971,972 for telecommunication services made from the Universal Service Fund during the year ended June 30, 2008. Accordingly, we confirm the following:

- a. Management is responsible for complying, relative to Study Area Code No. 629002, with the FCC Rules and Orders governing Universal Service Support for the High Cost Program ("HCP").
- b. The Beneficiary is responsible for establishing and maintaining effective internal control over compliance with the FCC Rules and Orders.
- c. Management has performed an evaluation of the Beneficiary's compliance, relative to Study Area Code No. 629002, with the FCC Rules and Orders for the year ended June 30, 2008, and the Beneficiary has complied with the FCC Rules and Orders for the year ended June 30, 2008, [REDACTED]

We confirm to the best of our knowledge and belief, the following representations made to you during your engagement:

1. [REDACTED]
2. We have made available all records and documentation related to compliance with the FCC Rules and Orders.
3. We have disclosed all communications from regulatory agencies, internal auditors, and others concerning possible noncompliance with the FCC Rules and Orders, including communications received subsequent to June 30, 2008.
4. We have no knowledge of any fraud or suspected fraud affecting the Beneficiary involving (1) management, (2) employees who have significant roles in internal control over compliance, or (3) others where the fraud could have a material effect on compliance with the FCC Rules and Orders.
5. There were no allegations of fraud or suspected fraud affecting the Beneficiary received in communications from employees, former employees, analysts, regulators, short sellers, or others that could have a material effect on compliance with the FCC Rules and Orders.
6. No instances of noncompliance with the FCC Rules and Orders occurred subsequent to June 30, 2008 and through the date of this letter.

7. We used all of the \$14,971,972 in federal high cost support provided to the Beneficiary for the year ended June 30, 2008 solely for the provision, maintenance and upgrading of facilities and services for which support is intended.

8. [REDACTED] However, the support received for Local Switching Support ("LSS") and High Cost Loop ("HCL") was calculated based upon the previous quarter's line count reported of [REDACTED] resulting in a monetary impact on support of an underpayment of LSS and HCL in the amount of \$43,551 and \$492,810 respectively. [REDACTED] The line count was used in the calculation of the Beneficiary's Universal Service Support, which totaled \$14,971,972 for the year ended June 30, 2008.

Barry Rinaldo

On behalf of Coral Wireless LLC d/b/a Mobile PCS

5/18/2011

CONFIDENTIAL
Mobi PCS Mail - RE: USAC Audit Findin...

ATTACHMENT 12



Peter Gose <peter.gose@mobipcs.com>

RE: USAC Audit Finding Inquiry

1 message

DiMaria, Patricia (US - McLean) <pdimaria@deloitte.com>

Thu, Oct 1, 2009 at 3:49 PM

To: Peter Gose <peter.gose@mobipcs.com>, Elizabeth Pertsevoi <epertsevoi@usac.org>

Cc: Craig Davis <cdavis@usac.org>, "Smith, Krista McClintock (US - McLean)" <kmcclintock@deloitte.com>

Thank you very much.

Let me get in contact with the Deloitte folks that should be on the call and find out their availability first.

Peter- I will get back with you ASAP to find a time that works with us you, and USAC.

Tricia

From: Peter Gose [mailto:peter.gose@mobipcs.com]
Sent: Thursday, October 01, 2009 4:35 PM
To: Elizabeth Pertsevoi; DiMaria, Patricia (US - McLean)
Cc: Craig Davis
Subject: Re: USAC Audit Finding Inquiry

Patricia,

Please see the e-mail below from Elizabeth Pertsevoi at USAC. Can you please schedule a teleconference with her in order to draw a final conclusion respecting your calculations. I would suggest that Tony Pusateri of USAC be invited to that call as well.

Thank you.

Peter Gose
Director - Regulatory Affairs



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Mobi PCS Mail - RE: USAC Audit Findin...

ATTACHMENT 12

On Thu, Oct 1, 2009 at 2:20 PM, Elizabeth Pertsevoi <epertsevoi@usac.org> wrote:

Peter –

I was able to grab Craig and we think we are in agreement with you. I'm a little unclear as to what Deloitte is saying in the bolded text you include below, however, I can confirm that it is proper for 4Q HCL/LSS payments to be calculated using the as of 9/30 (previous year), not the 12/31 (previous year) that is used to calculate the ICLS payments in 4Q. This can result in a disconnect in the number of lines used to calculate ICLS and HCL/LSS in the 4Q, but it is still proper. I hope this helps.

Elizabeth Pertsevoi
Program Manager, High Cost
Universal Service Administrative Company
Desk: (202) 263-1643
FAX: (202) 776-0080
epertsevoi@usac.org

From: Peter Gose [<mailto:peter.gose@mobipcs.com>]
Sent: Thursday, October 01, 2009 12:30 PM
To: Elizabeth Pertsevoi; Craig Davis
Subject: USAC Audit Finding Inquiry

Hello Elizabeth,

Thank you for speaking with me this morning and let me apologize in advance for the length of this message.

In early 2007 Coral Wireless LLC was designated as a CETC by the Hawaii Public Utilities Commission. Soon thereafter I met with Craig Davis and Michael Spead at the USAC offices in Washington. The purpose of that meeting was to describe the unusual circumstance of the two incumbent LECS in Hawaii, how that might impact line count filings, and to determine how far back the retroactive line count filings should be made.

During the recent USAC Audit of Coral Wireless that was conducted by Deloitte, only one finding was made. [REDACTED]

The same finding, however, suggests that HCL and LSS payments were erroneously calculated and that Coral Wireless was underpaid for those elements. Please see full text of Deloitte finding below:

The Beneficiary overstated the number of lines reported as of December 31, 2006 on its July 31, 2007

[REDACTED]

According to Deloitte's Federal AERS Senior Manager, Patricia DiMaria, who is running this audit, Deloitte had one designated individual who was responsible for interfacing with you Elizabeth to, among other matters, vet their calculations of overpayment and/or underpayment. Ms. DiMaria provided me a workpaper that contains the calculations made to determine both the overpayment and underpayment that Deloitte cites in the only finding in the audit report. I have attached that work paper to this message.

Given discussions I have had with Tony Pusateri at USAC, I believe that Deloitte's calculations of underpayment may be inaccurate. I've also attached an Adobe Acrobat PDF file containing a matrix of filing and payment dates

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Mobi PCS Mail - RE: USAC Audit Findin...

ATTACHMENT 12

that Mr. Pusateri provided me which I believe supports my thought that Deloitte's calculation of overpayment may not be correct. While Coral Wireless would not object to receiving an additional \$43,551 and \$492,810 in LSS and HCL respectively, I remain unconvinced that this is indeed an accurate calculation.

The Chief Financial Officer of Coral Wireless is reluctant to forward the management representation letter requested by Deloitte until such time as we have an assurance as to the accuracy of their finding or information to the contrary. Said another way, we have an opportunity to respond to the finding in the audit report and want to be certain any position we take in such a response is grounded in fact.

Would you please review the attachments and take this issue up with Craig Davis in your meeting with him tomorrow? Deloitte would like to close out this audit hence a quick response would be appreciated. Please let me know if I can provide any other information.

Thank you Elizabeth.



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Mobi PCS Mail - RE: Status Inquiry

ATTACHMENT 13



Peter Gose <peter.gose@mobipcs.com>

RE: Status Inquiry

1 message

DiMaria, Patricia (US - McLean) <pdimaria@deloitte.com>

Thu, Oct 22, 2009 at 12:20 PM

To: Peter Gose <peter.gose@mobipcs.com>

Hi Peter! Thank you for the email. I have been meaning to contact you!

After several discussions, we decided we need to test line counts as of 9/30/06. With that, we will need the forms that were filed relating to that time period as well as the detail of the lines that support the filing. From that data, we will select various lines for further testing. The file should include name, address, start date, disconnect date, telephone number, wire center, zone, type of line, and line status. These items are general data that we will need for testing; however, understanding that your company may have different terms that this list may need to be altered and tailored to what Coral can provide. This data file should be similar to what you previously provided us based upon 12/31/06. Let me know if you would like to discuss live.

Thank you!!

Tricia

From: Peter Gose [mailto:peter.gose@mobipcs.com]
Sent: Thursday, October 22, 2009 12:34 AM
To: DiMaria, Patricia (US - McLean)
Subject: Status Inquiry

Hello Patricia,

Do you have a status update after our teleconference a couple of weeks ago?

Peter Gose
Director - Regulatory Affairs



Pacific Guardian Center - Makai Tower
733 Bishop St. Suite 1200
Honolulu, HI 96813
Direct Line 808.723.2072
Direct Fax 808.723.2172
peter.gose@mobipcs.com

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Mobi PCS Mail - RE: Coral

ATTACHMENT 14



Peter Gose <peter.gose@mobipcs.com>

RE: Coral

1 message

Smith, Krista McClintock (US - McLean) <kmcclintock@deloitte.com> **Wed, Jan 27, 2010 at 6:58 PM**
To: Peter Gose <peter.gose@mobipcs.com>, Barry Rinaldo <barry.rinaldo@mobipcs.com>
Cc: "DiMaria, Patricia (US - Arlington)" <pdimaria@deloitte.com>, "Schweizer, Joan (US - McLean)" <jschweizer@deloitte.com>

Peter –

Do you have any further update from the consultant?

Regards,

Krista

Krista M. Smith

Assurance and Enterprise Risk Services
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Mobile: +1 973 978 8109
kmcclintock@deloitte.com
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From: Peter Gose [mailto:peter.gose@mobipcs.com]
Sent: Tuesday, January 26, 2010 5:55 PM
To: Smith, Krista McClintock (US - McLean); Barry Rinaldo
Cc: DiMaria, Patricia (US - Arlington); Schweizer, Joan (US - McLean)

<https://mail.google.com/mail/?ui=2&ik...>

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Mobi PCS Mail - RE: Coral

ATTACHMENT 14

Subject: Re: Coral

Krista,

Last week I left voice mail with Patricia DiMaria that our consultant is assisting Mobi in gathering the requested data.

In that message I told Patricia that the initial review noted 77 lines for which payment data was not available. A

Thank you.

Peter Gose
Director - Regulatory Affairs



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On Tue, Jan 26, 2010 at 4:35 PM, Smith, Krista McClintock (US - McLean) <kmccclintock@deloitte.com> wrote:

Peter –

USAC has instructed us to wrap up our work on Coral immediately. My understanding is that we are still waiting for your response regarding the number of "inactive" lines as of September 30, 2006.

In order to move forward and quantify the estimated impact on the support received for Local Switching Support ("LSS") and High Cost Loop ("HCL"), we will be estimating the number of inactive lines at September 30, 2006.

Based on the testing results of our sample selection

We will inform you of the findings once our quantification is complete.

5/18/2011

Regards,

Krista

Krista M. Smith

Assurance and Enterprise Risk Services
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Mobi PCS Mail - Coral Wireless Rep Let...

ATTACHMENT 15



Peter Gose <peter.gose@mobipcs.com>

Coral Wireless Rep Letter

1 message

Smith, Krista McClintock (US - McLean) <kmcclintock@deloitte.com>

Thu, Feb 11, 2010 at 10:33 AM

To: Peter Gose <peter.gose@mobipcs.com>

Cc: "Schweizer, Joan (US - McLean)" <jschweizer@deloitte.com>, "DiMaria, Patricia (US - Arlington)" <pdimaria@deloitte.com>

Peter –

[REDACTED]
immediately.

We need to move this forward

Would you please have the attached letter signed and returned to us?

Also, I need you updated estimate of inactive lines asap.

Regards,

Krista

Krista M. Smith

Assurance and Enterprise Risk Services
Deloitte & Touche LLP

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Mobi PCS Mail - Coral Wireless Rep Let...

ATTACHMENT 15

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February 11, 2010


Deloitte & Touche LLP
1750 Tysons Boulevard
McLean, Virginia 22102

We are providing this letter in connection with your examination of the compliance of Coral Wireless LLC d/b/a Mobile PCS (the "Beneficiary") regarding the Beneficiary's compliance, relative to Study Area Code No. 629002, with 47 C.F.R. Part 54, Subparts C and D of the Federal Communications Commission's ("FCC") Rules and related Orders ("Rules and Orders") governing Universal Service Support for the High Cost Program relative to disbursements of \$14,971,972 for telecommunication services made from the Universal Service Fund during the year ended June 30, 2008. Accordingly, we confirm the following:

- a. Management is responsible for complying, relative to Study Area Code No. 629002, with the FCC Rules and Orders governing Universal Service Support for the High Cost Program ("HCP").
- b. The Beneficiary is responsible for establishing and maintaining effective internal control over compliance with the FCC Rules and Orders.
- c. Management has performed an evaluation of the Beneficiary's compliance, relative to Study Area Code No. 629002, with the FCC Rules and Orders for the year ended June 30, 2008, and the Beneficiary has complied with the FCC Rules and Orders for the year ended June 30, 2008, [REDACTED]

We confirm to the best of our knowledge and belief, the following representations made to you during your engagement:

1. [REDACTED]
2. We have made available all records and documentation related to compliance with the FCC Rules and Orders.
3. We have disclosed all communications from regulatory agencies, internal auditors, and others concerning possible noncompliance with the FCC Rules and Orders, including communications received subsequent to June 30, 2008.
4. We have no knowledge of any fraud or suspected fraud affecting the Beneficiary involving (1) management, (2) employees who have significant roles in internal control over compliance, or (3) others where the fraud could have a material effect on compliance with the FCC Rules and Orders.
5. There were no allegations of fraud or suspected fraud affecting the Beneficiary received in communications from employees, former employees, analysts, regulators, short sellers, or others that could have a material effect on compliance with the FCC Rules and Orders.
6. No instances of noncompliance with the FCC Rules and Orders occurred subsequent to June 30, 2008 and through the date of this letter.

7. We used all of the \$14,971,972 in federal high cost support provided to the Beneficiary for the year ended June 30, 2008 solely for the provision, maintenance and upgrading of facilities and services for which support is intended.
8.  The line count was used in the calculation of the Beneficiary's Universal Service Support, which totaled \$14,971,972 for the year ended June 30, 2008.

Barry Rinaldo
Chief Financial Officer
On Behalf of Coral Wireless LLC

5/18/2011

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Mobi PCS Mail - Coral Update

ATTACHMENT 17



Peter Gose <peter.gose@mobipcs.com>

Coral Update

1 message

Smith, Krista McClintock (US - McLean) <kmcclintock@deloitte.com>

Wed, Feb 17, 2010 at 1:46 PM

To: Peter Gose <peter.gose@mobipcs.com>

Cc: "Schweizer, Joan (US - McLean)" <jschweizer@deloitte.com>, "DiMaria, Patricia (US - Arlington)" <pdimaria@deloitte.com>, "Bass, Jonathan (US - Richmond)" <jobass@deloitte.com>

Peter –

We did touch base with one of the partners at Moss Adams, who pointed us to the following definitions from the FCC 1997 Universal Service Data Request for Forward-Looking Mechanism for High Cost Support to Non-Rural LECs DA 97-1433 CC Docket No. 96-45:

- Working loops include loops used for all services: message and special, revenue and non-revenue.
- **Non-working loops** include defective loops, loops reserved for some future activity, and **loops with a pending connect status**.

[REDACTED] Using another analogy, for cost companies there are vacation lines, where the customer tells the carrier they are going on vacation, and the carrier can count the line as active because they are billing the customer ½ SLC to keep that line. In order for this to work, the carrier has to be collecting the SLC and reporting the line, which you don't see in the case of Coral since it is a "wait and see" rather than a customer communicated process.

I went back through the spreadsheet that you send over and I did find nine in the "Never Pay" category that seem

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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Mobi PCS Mail - Coral Update

ATTACHMENT 17

Please have management sign the rep letter that I sent over last week and we will provide you with a draft of our report in the next day or so. Management's response should be included with our report finding, so please have a draft prepared. USAC is pushing us for a date as to when this will be finalized. When do you expect to have the signed management letter and response available?

Regards,

Krista

Krista M. Smith

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Mobi PCS Mail - Document in HC-2008...

ATTACHMENT 18



Peter Gose <peter.gose@mobipcs.com>

Document in HC-2008-BE-126_Coral_Opinion1 (2)

1 message

Smith, Krista McClintock (US - McLean) <kmccclintock@deloitte.com>

Mon, Feb 22, 2010 at 10:43 AM

To: Peter Gose <peter.gose@mobipcs.com>

Cc: "DiMaria, Patricia (US - Arlington)" <pdimaria@deloitte.com>, "Bass, Jonathan (US - Richmond)" <jobass@deloitte.com>, "Schweizer, Joan (US - McLean)" <jschweizer@deloitte.com>

Peter –

Attached is a draft of our revised report. Please provide us with management's response, no later than COB Wednesday, February 24th.

Regards,

Krista

Krista M. Smith

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ATTACHMENT 18

***Universal Service
Administrative Company
High Cost Support
Mechanism***

*Independent Accountants' Report on Compliance
Relating to High Cost Support Received by Coral
Wireless LLC d/b/a Mobi PCS (HC-2008-126) for the
Year Ended June 30, 2008*

INDEPENDENT ACCOUNTANTS' REPORT

Universal Service Administrative Company
Federal Communications Commission

We have examined the compliance of Coral Wireless LLC d/b/a Mobi PCS (Beneficiary), relative to Study Area Code No. 629002, with 47 C.F.R. Part 54, Subparts C and D of the Federal Communications Commission's ("FCC") Rules and related Orders governing Universal Service Support for the High Cost Program ("HCP") relative to disbursements of \$14,971,972 for telecommunication services made from the Universal Service Fund during the year ended June 30, 2008. Management of the Beneficiary is responsible for the Beneficiary's compliance with those requirements. Our responsibility is to express an opinion on management's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the Beneficiary's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Beneficiary's compliance with specified

As discussed in Finding HC2008BE126 F01, the Beneficiary overstated the number of lines reported as

[REDACTED]

the line count was used in the calculation of the Beneficiary's Universal Service Support, which totaled \$14,971,972 for the year ended June 30, 2008.

[REDACTED]

This report is intended solely for the information and use of the Universal Service Administrative Company and the Federal Communications Commission, and is not intended to be and should not be used by anyone other than these specified parties.

INSERT DATE

cc: Management of the Beneficiary

ATTACHMENT:
FINDING

Detailed Information Relative to Material Noncompliance (Finding)

Finding No.	HC2008BE126_F01
Condition	[REDACTED]
Criteria	<p>Federal Communications Commission (FCC) Rule §36.611(h) requires a rural telephone company to submit the number of working loops as of December 31st of the calendar year preceding each July 31st filing.</p> <p>In addition, FCC Rule §36.612 requires rural telephone companies in service areas where an eligible telecommunications carrier has initiated service and has reported line count data pursuant to §54.307(c) must update the information submitted to NECA on July 31st pursuant to §36.611(h) according to the following schedule.</p> <ol style="list-style-type: none">(1) Submit data covering the last nine months of the previous calendar year and the first three months of the existing calendar year no later than September 30th of the existing year;(2) Submit data covering the last six months of the previous calendar year and the first six months of the existing calendar year no later than December 30th of the existing year;(3) Submit data covering the last three months of the second previous calendar year and the first nine months of the previous calendar year no later than March 30th of the existing year.
Effect	[REDACTED]
Cause	[REDACTED]
Monetary Impact on Support	[REDACTED]
Recommendation	[REDACTED]
Management Response	[Open for Management's Response]

5/18/2011

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Mobi PCS Mail - Deloitte Report

ATTACHMENT 20



Peter Gose <peter.gose@mobipcs.com>

Deloitte Report

1 message

Smith, Krista McClintock (US - McLean) <kmcclintock@deloitte.com>
To: Peter Gose <peter.gose@mobipcs.com>

Wed, Feb 24, 2010 at 10:30 AM

Peter –

Thanks for your message. You are correct. The Report needs to reference \$54.307 (a) and (c) and not \$36.611, as Coral is a CETC, rather than an ILEC. I will make that revision and sent you a revised document.

Regards,

Krista

Krista M. Smith

Assurance and Enterprise Risk Services
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Mobi PCS Mail - Deloitte Report

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5/20/2011

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Mobi PCS Mail - Document in HC-2008...

ATTACHMENT 21



Peter Gose <peter.gose@mobipcs.com>

Document in HC-2008-BE-126_Coral_Opinion1 (2)

1 message

Smith, Krista McClintock (US - McLean) <kmcclintock@deloitte.com>
To: Peter Gose <peter.gose@mobipcs.com>

Mon, Mar 1, 2010 at 11:10 AM

Peter –

Attached is the revised opinion and comment letter.

Regards,
Krista

Krista M. Smith

Assurance and Enterprise Risk Services
Deloitte & Touche LLP

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